

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

EXAMINATION REPORT  
OF

CITY COURT  
CITY OF DUNKIRK  
JAY COUNTY, INDIANA

January 1, 2010 to December 31, 2010



**FILED**  
12/28/2011



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CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
City Court Judge	Tommy D. Phillips II	01-01-08 to 12-31-11
Clerk-Treasurer	Jane A. Kesler	01-01-08 to 12-31-11
Mayor	Ronald Hunt	01-01-08 to 12-31-11
President of the Common Council	Charles Rife A. Craig Faulkner	01-01-10 to 12-31-10 01-01-11 to 12-31-11



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF THE CITY OF DUNKIRK

We have examined the records of the City Court for the period from January 1, 2010 to December 31, 2010, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Examination Result and Comment. The financial transactions of this office are reflected in the Financial Statement Examination Report of the City of Dunkirk, Jay County, for the year 2010.

STATE BOARD OF ACCOUNTS

December 1, 2011

CITY COURT  
CITY OF DUNKIRK  
EXAMINATION RESULT AND COMMENT

***REGISTER OF TRUST FUNDS***

The Register of Trust Funds, General Form 102, has not been maintained since 2003, nor are there any other detailed records of the City Court's cash bonds. Cash bonds on the Court cash book had a \$6,440 balance at December 31, 2010.

This record is commonly referred to as the "trust fund register". It is a register wherein money received for the benefit of all persons or parties is entered in detail. The posting to this record is made from the duplicate receipts and checks and from the trust column of the court cash book. Items entered in other columns of the cash book must not be posted in the trust fund register. The total of all unpaid items as shown by the trust fund register must agree with the balance in the trust as shown by the court cash book. (Accounting and Uniform Compliance Guidelines Manual for City and Town Courts, Chapter 1)

CITY COURT  
CITY OF DUNKIRK  
EXIT CONFERENCE

The contents of this report were discussed on December 1, 2011, with Tommy D. Phillips II, City Court Judge, and A. Craig Faulkner, President of the Common Council.